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7 *Of Counsel*

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United States Attorney

9 *Attorneys for the United States of America*

10  
11 IN THE UNITED STATES DISTRICT COURT  
12 FOR THE DISTRICT OF NEVADA  
SOUTHERN DIVISION

13 RELIASTAR LIFE INSURANCE CO., )  
14 Plaintiff, ) Case No. 2:18-cv-01166-APG-NJK  
15 v. )  
16 JACLYN R. HAFTER, INDIVIDUALLY )  
AND AS TRUSTEE OF THE HAFTER )  
FAMILY TRUST DATED JUNE 11, 2011, )  
BRANDON PHILLIPS, AS TRUSTEE OF )  
THE JACOB HAFTER TRUST DATED )  
APRIL 17, 2018, THE UNITED STATES OF )  
AMERICA, ACTING THROUGH THE )  
INTERNAL REVENUE SERVICE, AND )  
DOES 1-5 )  
Defendants. )  
\_\_\_\_\_  
)

JOINT MOTION AND  
STIPULATION TO  
DISTRIBUTE INTERPLED FUNDS  
AND TO DISMISS UNITED  
STATES FROM ACTION WITH  
PREJUDICE

ORDER

23 All of the remaining parties, Jaclyn Hafter, individually and as Trustee of the Hafter  
24 Family Trust, dated June 12th, 2011; Brandon Phillips, individually, and as Trustee of the Jacob  
25 Hafter Trust, dated April 17, 2018; and the United States of America, on behalf of the Internal  
26  
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1 Revenue Service (“Parties”), by and through undersigned counsel, hereby submit the following  
2 Joint Motion and Stipulation to Distribute Funds in Interpleader Action.

- 3       1. On June 27, 2018, the ReliaStar Life Insurance Company (“ReliaStar”) commenced this  
4                          Interpleader Action [Compliant-ECF No. 1] with respect to Life Insurance Policy No.  
5                          AD13700714 (“Policy”) issued on the life of Jacob L. Hafter with a death benefit in the  
6                          amount of \$5,000,000.
- 7       2. By Order dated November 7, 2018 [ECF No. 26], the Court directed ReliaStar to deposit  
8                          the death benefits less attorney fees, plus interest into the Court’s Registry Account.  
9                          Upon deposit of the death benefits, ReliaStar was discharged and dismissed with  
10                          prejudice from this Interpleader Action.
- 11       3. All of the Parties have now reached an agreement whereby certain funds in the Court  
12                          Registry Account in this matter may be distributed in the following manner.
- 13       4. The Parties request that the Clerk of Court be directed to disburse the amount of one-  
14                          million seven hundred thousand dollars (\$1,700,000.00) to the United States by check  
15                          made payable to the United States Treasury (the “Tax Payment”) and sent by regular mail  
16                          (USPS) to the United States Department of Justice ATTN: TAXFLU P.O. Box 310 - Ben  
17                          Franklin Station Washington, D.C. 20044.
- 18       5. Once the Tax Payment is disbursed, it is further stipulated and agreed that  
19                          Defendant/Claimant THE UNITED STATES OF AMERICA shall be dismissed with  
20                          prejudice, with each of the Parties agreeing to bear their own costs of litigation, including  
21                          attorneys’ fees, as they relate to the claims and defenses of THE UNITED STATES OF  
22                          AMERICA.

6. The Parties further request that the Clerk of Court be directed to disburse the amount of two-hundred and fifty thousand dollars (\$250,000.00) to Jodie Mandel (the “Mandel Settlement Payment”) by check made payable to her counsel, Rushforth Lee & Kiefer, LLP and mailed to Rushforth Lee & Kiefer, LLP at 1707 Village Center Circle, Suite 150, Las Vegas, Nevada 89134. The Mandel Settlement Payment is made pursuant to a settlement by and between Jodie Mandel, as beneficiary of the Jacob Hafter Trust, dated April 17, 2018, Jaclyn Hafter, Shann Winesett, as guardian ad litem of the Hafter children, and Brandon Phillips, as Trustee of the Jacob Hafter Trust, dated April 17, 2018.

7. The Parties further request the Court hold all remaining funds until further order of the Court.

DATED: September 4, 2109

/s/Henry C. Darmstadter  
HENRY C. DARMSTADTER  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 683 Ben Franklin Station  
Washington, D.C. 20044-0683  
(202) 307-6481

DATED: September 4, 2019

/s/Cary Colt Payne  
CARY COLT PAYNE  
Cary Colt Payne, CHTD.  
700 S. Eighth Street  
Las Vegas, NV 89101  
702-383-9010

Attorney for Defendant Brandon Phillips, as trustee of the Jacob Hafter Trust dated April 17, 2018

1 DATED: September 4, 2019

/s/Alexander G. LeVeque

ALEXANDER G. LEVEQUE  
STEVEN E. HOLLINGSWORTH  
Solomon Dwiggins & Freer, Ltd.  
Cheyenne West Professional Center  
9060 W. Cheyenne Avenue  
Las Vegas, NV 89129  
702-589-3502

6 Attorneys for defendant Jaclyn R. Hafter

7 **ORDER**

8 NOW THEREFORE, based upon the above Stipulation between the Parties, this Court enters its  
9 Orders and Decrees as follows:

10 **IT IS HEREBY ORDERED** that the Clerk of the Court shall release from the interpled  
11 funds being held in Case No. 2:18-cv-01166-APG-NJK the sum of one-million seven hundred  
12 thousand dollars (\$1,700,000.00) to the United States (the “Tax Payment”) by check made  
13 payable to the United States Treasury and sent by regular mail (USPS) to the United States  
14 Department of Justice ATTN: TAXFLU P.O. Box 310 - Ben Franklin Station Washington, D.C.  
15 20044;

16 **IT IS HEREBY ORDERED** that upon distribution of the Tax Payment, The United  
17 States of America shall be dismissed from this action with prejudice;

18 **IT IS HEREBY ORDERED** that the Clerk of the Court shall release from the interpled  
19 funds being held in Case No. 2:18-cv-01166-APG-NJK the sum of two-hundred and fifty  
20 thousand dollars (\$250,000.00) to Jodie Mandel by check made payable to her counsel,  
21 Rushforth Lee & Kiefer, LLP and mailed to Rushforth Lee & Kiefer, LLP at 1707 Village Center  
22 Circle, Suite 150, Las Vegas, Nevada 89134; and

1           **IT IS FURTHER ORDERED** that the Court shall hold the remaining interplead funds  
2 until further order from the Court.

3           IT IS SO ORDERED:

4             
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6           UNITED STATES DISTRICT JUDGE  
Dated: October 2, 2019.